

GREENWOOD, MAINE

Reports of Municipal Officers

1950

ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Greenwood
FOR THE
YEAR ENDING DEC. 31
1950

1951

The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator

LEO COLE

Clerk

JAMES W. RING

Selectmen, Assessors and Overseers of Poor

HARRY M. SWIFT

JOHN H. DEEGAN

LESTER W. COLE

Treasurer and Collector

JAMES W. RING

School Committee

HENRY C. LEACH

DONALD W. BENNETT

DORIS HAYES

Superintendent of Schools

DONALD M. CHRISTIE

Road Commissioners

C. E. CROSS (resigned)

STANLEY SEAMES

ROY O. MILLETT

Constables

J. W. RING

NESTOR TAMMINEN

Ballot Clerks

J. C. LITTLEFIELD

JASON R. BENNETT

Health Officer

WILLARD H. BOYNTON, M. D.

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the town for the year ending Dec. 30, 1950.

ASSESSORS' REPORT

List of property, at its just value, in the town of Greenwood on April 1, 1950, made for return to the State Bureau of Taxation as required by law.

Real Estate, resident	\$160,870 00	
Real Estate, non-resident	127,910 00	
		<hr/>
		\$288,780 00
Personal Estate, resident	\$61,695 00	
Personal Estate, non-resident	5,620 00	
		<hr/>
		\$67,315 00
		<hr/>
Grand Total		\$356,095 00
Value of land	\$150,085 00	
Value of buildings	138,695 00	
		<hr/>
		\$288,780 00
Number of Polls taxed	162	
Number of Polls not taxed	29	
Rate of taxation	.086	

VALUATION OF LIVESTOCK

46 Horses	\$2,110 00
5 Beef Cattle over 18 mo.	200 00
116 Cows	5,480 00
12 Heifers over 2 years	440 00
13 Heifers under 2 years	380 00

1 Goat	5 00	
7255 Taxable Fowl	2,175 00	
		<hr/>
		\$10,790 00

EXEMPT LIVESTOCK

51 Cattle under 18 mo.	\$1,365 00	
3 Sheep	15 00	
21 Swine	360 00	
808 Fowl to the number of 50	1,536 00	
		<hr/>
		\$3,276 00
Stock in trade	\$7,250 00	
Logs	5,000 00	
Lumber	35,000 00	
50 Boats	850 00	
8 Gasoline pumps	730 00	
Musical instruments	50 00	
120 Radios	1,350 00	
Furniture	3,000 00	
4 Tractors	2,400 00	
Machinery	370 00	
Other property	525 00	
		<hr/>
		\$56,525 00
Taxable livestock and poultry brought forward	10,790 00	
		<hr/>
Total taxable personal property		\$67,315 00

APPROPRIATED AND ASSESSED

State tax	\$2,684 27
County tax	1,280 20
Common schools and high school tuition	12,300 00
Repairs and insurance	200 00
Supt. salary and office	550 00
Health nurse	25 00
Winter roads	4,200 00

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Summer roads	3,000 00	
Interest	350 00	
Town officers and miscellaneous	2,000 00	
Support of poor	1,500 00	
Memorial Day	30 00	
Street lights	348 00	
A. D. C.	750 00	
Tractor note	1,000 00	
Overlay	892 70	
		<hr/>
		\$31,110 17
Supplementary		99 34
Committed to James W. Ring Collector,		
		<hr/>
May 20, 1950		\$31,209 51

TOWN OFFICERS' SALARIES

Nestor Tamminen	\$72 00	
Harry M. Swift	217 00	
John H Deegan	204 00	
Lester W. Cole	118 25	
J. W. Ring, Treasurer	150 00	
J. W. Ring, Clerk	20 00	
J. W. Ring, Collector	670 10	
Hazel Millett	12 00	
J. C. Littlefield	16 00	
J. R. Bennett	16 00	
		<hr/>
		\$1,495 35

MISCELLANEOUS BILLS

Maine Municipal Assn	\$35 00
Treas. of State, Audit	87 35
Nestor Tamminen	17 28
Conner's Garage	3 20
Arline E. Swan	11 50
Bethel Citizen, Reports	161 20
Loring, Short & Harmon	25 15

J. W. Ring	5 00
Conrad W. Lamb	25 00
Emma E. West	10 75
Bethel Citizen, Blanks	8 25
Ray's Art Shop	2 65
National Bank of Commerce	6 00
J. W. Ring, liens	125 90
Nestor Tamminen	7 00
Gen. Electric Supply Corp.	88 15
W. H. Boynton, M. D.	10 00
L. W. Cole, Hicks Cemetery	12 00
J. W. Ring	43 75
H. M. Swift	9 07
L. W. Cole	10 64
J. H. Deegan	48 55
Abatements	109 57
A. J. Stearns	7 00

\$869 96

Bethel Fire Dept.	\$750 00
Town of Norway	183 00
Town of Woodstock	370 00
Woodstock Fire Dept.	198 00
Bennett's Garage	5 00
Langway's Store	2 70

\$1,508 70

\$3,874 01

Appropriation	\$2,000 00
Greenwood City Alumni	22 00
Treas. of State—Bank Stock Tax	2 77
W. H. Boynton	36 64
J. W. Ring	2 00
Lien Costs	48 87
Charge to Excise Tax	66 15

\$2,178 43

Overdrawn

\$1,695 58

SUPERINTENDENT'S SALARY AND OFFICE

Donald M. Christie Salary	\$517 44	
Town of Bethel, office supplies	47 66	
	<hr/>	\$565 10
Appropriation		\$550 00
		<hr/>
Overdraft		\$15 10

INTEREST ACCOUNT

National Bank of Commerce		
Int. on Tractor Notes	\$110 00	
Int. on Tax Anticipation Loans	230 55	
	<hr/>	\$340 55
Appropriation	\$350 00	
Albert J. Stearns	78	
	<hr/>	\$350 78
		<hr/>
Unexpended		\$10 23

STREET LIGHTS

Central Maine Power Co.	\$348 00
Appropriation	\$348 00

TOWN HALL ACCOUNT

P. H. Chadbourne & Co., fuel	\$13 00	
Goodwins Inc., insurance	87 50	
Conrad W. Lamb, insurance	38 70	
Central Maine Power Co.	22 00	
	<hr/>	\$161 20
No Appropriation		

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TRUST FUNDS

Cordwell Fund

Balance, January 1, 1950	\$16 32	
Earned	7 98	
		<hr/>
		\$24 30
Paid Irving F. Martin		\$10 50
		<hr/>
Balance January 1, 1951		\$13 80

Demond Fund

Balance Jan. 1, 1950	\$48 05	
Earned	4 70	
		<hr/>
Balance Jan. 1, 1951		\$52 75

Cummings-Fifield Fund

Balance Jan. 1, 1950	\$24 30	
Earned	1 80	
		<hr/>
Balance Jan. 1, 1951		\$26 10

Hicks Fund

Overdrawn Jan. 1, 1950		\$1 18
Earned		\$1 25
		<hr/>
Balance Jan. 1, 1951		\$ 07

Hicks Cemetery Maintenance Fund

Earned Jan. 1, 1950 to Jan. 1, 1951	\$1 27
Balance Jan. 1, 1951	\$1 27

George W. Richardson Fund

Balance Jan. 1, 1950	\$6 38	
Earned	2 60	
		<hr/>
Balance Jan. 1, 1951		\$8 98

Ministerial and School Fund

Balance Jan. 1, 1950	\$46 40	
Interest	13 31	
	<hr/>	
Balance Jan. 1, 1951		\$59 71

POOR ACCOUNT

No. 1

W. H. Boynton, M. D.		\$288 25
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No. 2

Thomas P. Nangle, M. D.	\$18 00	
Martha Noyes	40 00	
West Paris Pharmacy	5 55	
	<hr/>	
		\$63 55

Anna Saarinen Acct.

Bernard Morgan		\$119 38
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Chas. Richardson Acct.

Atti Hertell	\$30 00	
Mrs. Atti Hertell	17 50	
Penley Bros. Co.	6 50	
Apo Kuvaja	2 50	
National Co-op Stores	25 57	
C. M. G. Hospital	226 11	
W. H. Boynton, M. D.	14 00	
Joel Merrill	540 00	
	<hr/>	
		\$862 18

No. 3

Town of Oxford		\$115 25
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Alfred Tripp Acct.

W. B. Rand		\$26 24
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No. 4

Town of Oxford	\$17 67
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V. Ruokolainen Acct.

Town of Rumford	\$36 00
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No. 5

W. B. Rand	\$29 72
Town of Greenwood	5 00

\$34 72

Clifford Gagne Acct.

Mirja K. Rainey	\$44 50
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Mary Heikkinen Acct.

I. W. Andrews & Son	\$100 00
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\$1,707 74

Appropriation	\$1,500 00
Erwin Parlin refund	32 00
Treas. of State	302 97

\$1,834 97

Unexpended	\$127 23
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AID TO DEPENDENT CHILDREN

Treas. of State	\$683 64
Appropriation	\$750 00

Unexpended	\$66 36
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STATE TAX

Treas. of State	\$2,321 77
Abatement	362 50

Assessed	\$2,684 27
	\$2,684 27

COUNTY TAX

Robert W. Goodwin, Treas.	\$1,280 20
Assessed	\$1,280 20

TRACTOR NOTES

National Bank of Commerce	\$1,000 00
Appropriation	\$1,000 00

TAX ANTICIPATION LOANS

National Bank of Commerce	\$8,000 00
Due, National Bank of Commerce	10,000 00
	<hr/>
	\$18,000 00
Loans	\$18,000 00

HEALTH NURSE

Treas. of State	\$25 00
Appropriation	\$25 00

MEMORIAL DAY

Appropriation	\$30 00
	<hr/>
Balance	\$30 00

ABATEMENTS ALLOWED

Norton Emmons	\$7 30
Coca-Cola Bottling Co.	8 60
J. R. Bennett	3 00
M. J. & F. A. Stankiewicz	36 55
Socony-Vacuum Oil Co.	4 30
O. S. Palmer	26 22
Carl Kilponen	3 00
Albert Raymond	3 86
Arvi Kyllonen	3 00
John Palo	3 00
O. S. Palmer	7 74
Lester Swan	3 00
	<hr/>
	\$106 57

WINTER ROADS

Repairs on Equipment	\$1,140 91	
Supplies	366 88	
Labor	2,971 04	
Trucks	1,621 41	
Salt	436 35	
Fuel and Labor	18 08	
Sand	26 50	
Insurance on tractors	51 92	
Fuel Tax	18 54	
		<hr/>
		\$6,651 63
Appropriation	\$4,200 00	
Treas. of State	810 00	
		<hr/>
		\$5,010 00
		<hr/>
Overdrawn		\$1,641 63

SUMMER ROADS

North End

Labor	\$2,473 01	
Trucks	1,092 53	
Supplies	137 40	
Oil and Fuel	300 83	
Teams	66 75	
Gravel	13 40	
Plank	270 12	
Fuel Tax	14 40	
		<hr/>
		\$4,368 44

South End

Labor	\$1,090 75
Trucks and Tractors	889 95
Teams	33 00
Supplies	18 80
Repairs	26 31

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Plank	115 64	
Gravel	15 40	
	<hr/>	\$2,189 85
		<hr/>
		\$6,558 29
Appropriation	\$3,000 00	
Special	1,500 00	
Labor	9 50	
Insurance refund	12 94	
	<hr/>	\$4,522 44
		<hr/>
Overdrawn		\$2,035 85

TOWN ROAD IMPROVEMENT

Pay rolls	\$1,396 80	
L. M. Longley & Son	15 93	
Culverts	157 78	
	<hr/>	\$1,570 51
		\$1,570 48
Treasurer of State		<hr/>
		\$ 03
Overdrawn		

TRACTOR ACCOUNT

Pay rolls	\$1,274 22	
Insurance	104 07	
Express	90	
Portland Tractor Co.	935 33	
Conner's Garage	28 36	
	<hr/>	\$2,342 88
Town of Bethel	\$562 00	
Town of Greenwood	96 00	
Chas. W. Day	25 00	
L. C. Dunham	10 00	
E. A. Swan	7 00	
	<hr/>	\$700 00
		<hr/>
Net expense		\$1,642 88

ANNUAL REPORT OF PUBLIC HEALTH NURSING
SERVICES
GREENWOOD — 1950

A program which offers immunization for preventable diseases is one of the most important activities of any community for securing and maintaining maximum health. This protection should be started early in the infancy and pre-school period.

We hope that by early spring we may have a Child Health Conference Committee organized in order that a series of conferences may be held for all children under school age.

Physical examinations were done in the 1st, 4th and 7th grades by Dr. Boynton assisted by your public health nurse. Several parents were present to discuss their problems with the physician. Home visits will be made for follow-up work.

All children in the fourth grade and above had their hearing tested with the audiometer. It is recommended that this should be done every two years.

Follow-up visits on tuberculosis contacts were made and arrangements made for x-rays at Hebron. Nursing visits were made to give other nursing services as indicated.

At this time your nurse wishes to express her appreciation to all who have assisted in promoting the community health program in Greenwood.

Respectfully submitted,

(Miss) VELMA SPENCER, R. N.

Public Health Nurse

COLLECTOR'S REPORT

1950 Commitment	\$31,110 17	
Supplementary	99 34	
		\$31,209 51
Collected Jan. 1, 1951	\$28,480 74	
Uncollected Jan. 1, 1951	2,728 77	
		\$31,209 51

UNCOLLECTED 1949 TAXES

	Poll	Personal	
George D. Verrill		\$12 47	
Mabel Robinson		86	
Julius Robinson	\$3 00		
May L. Kimball		2 15	
			\$18 48

UNCOLLECTED JANUARY 1, 1951

Resident

	Poll	Real Estate	Personal
Britton, Lewis C.	\$3 00		\$ 86
Billings, Lawrence	3 00	\$ 4 30	
Hertill, Atte	3 00	107 50	21 50
Hawkins, Wesley	3 00	43 43	
Houtari, Tom	3 00		
Lowe, Harry L.		81 91	
Tamlander, Toivo	3 00	33 11	
Verrill, George, Heirs		114 38	
Bartlett, Sidney	3 00	17 20	86
Bryant, Wilmer		66 65	10 75
Bunker, Amy		96 32	3 44

Brown, Edwin	3 00	17 20	
Cole, Ruth		34 40	
Cross, Everett		103 20	19 35
Crockett, Arthur		25 80	3 87
Cole, Archie W.		38 70	
Croteau, Paul	3 00	129 86	86
Croteau, James	3 00	24 08	35 26
Churchill, Forest		19 35	86
Harrington, M. H., Heirs		94 60	
Hebert, Joseph		17 20	86
Lapham, Maud		59 38	
Martin, Beryl		11 92	
Martin, Beryl and Guy Parker		15 05	
Martin, Leroy	3 00	51 60	1 72
Robinson, Julius	3 00		
Tripp, Ralph		15 48	86
Wilson, Irene		60 20	
Wilson, Alden			108 35
Mason, Fred B. and Bertha		21 50	2 58
Mason, Georgia		23 65	
Mason, Charles Jr.			4 30
Roberts, Wendall	3 00	47 30	6 02
		<hr/>	
		\$39 00	\$1,375 27 \$222 30

Non-Resident

	Real Estate
Kilgore, Leon M.	\$3 01
Buck, Seaver B.	77 40
Blick, Ernest E.	10 75
Curtis, Ernest R.	30 10
Currier, George	25 80
Everett, Donald P.	15 48
Hazelton, Priscilla	21 07
Merrill, Rupert and Merle	30 10
Millett, Leslie, Heirs	8 60
Morse, Zenas L.	6 45
Oman, Willie, Heirs	34 40
Oman, Edward	34 40
Palo, Nickolai	64 50
Richardson, Charles	12 90

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Curtis, Frank	6 45
Cole, Lewis G. and Minola	12 90
Kimball, May L.	45 15
Kennagh, Gustavus K.	51 60
Oxford Wood & Plastic Co.	86 00
Raimey, Parker	22 36
Swan, Ernest A.	2 58
Stone, Alfred	477 30
Wigglesworth, Arthur	10 75
Pearsons, John and Lena	2 15

\$1,092 20

JAMES W. RING, Collector

TREASURER'S REPORT

James W. Ring, in account with the Town of Greenwood
for Year ending December 30, 1950

Dr.

Cash on hand	\$1,172 11
State Treasurer	
School fund	2,305 38
Snow removal	810 00
Tax on Bank Stock	2 77
State Poor	302 97
Town Road Improvement	2,890 65
State Aid Road	3,254 88
National Bank of Commerce, Loans	18,000 00
Tax liens	348 31
Tractor and Shovel	700 00
Tuition	99 50
Victualers' licenses	2 00
Erwin Parlin, Rebate	32 00
W. H. Boynton, Rebate	36 64
Goodwin's Inc., Rebate	12 94
Norman Mills, Town Road	9 50
Edward Waisanen, School House	100 00
Greenwood City School, Light	22 00
Donald M. Christie, Repairs	37
Zenas Morse, Interest	78
Trust Fund Account, Cemetery care	32 76
James W. Ring, Collector	
1949 tax	1,022 53
1949 tax liens	739 60
1950 tax	28,480 74
Excise tax	2,099 85
	<hr/>
	\$62,478 28

Cr.

Paid Town Warrants	\$57,952 43
Cash to balance	4,525 85
	<hr/>
	\$62,478 28

Respectfully submitted,

JAMES W. RING, Treasurer

TOWN CLERK'S REPORT

To the Selectmen of the Town of Greenwood:

Number of births for 1950	11
Number of marriages	22

DEATHS

1950

January 22. In Greenwood, Mary Ann Abbott, aged 78 years. Birthplace, Greenwood, Maine. Cause of death, Cerebral Arteriosclerosis.

January 25. In Lewiston, Maine, George D. Verrill, age 51 years. Birthplace, Greenwood, Maine. Cause of death, Broncho Pneumonia.

February 8. In Vienna, Maine, Minnie Wood Fogg, age 86 years. Birthplace, Locke Mills, Maine. Cause of death, Chronic Nephritis.

February 21. In Lewiston, Maine, Vaino Oja, age 22 years. Birthplace, Greenwood, Maine. Cause of death, Acute Myocardial Failure.

April 21. In Greenwood, Maine, Charles Peter Day, age 69 years. Born in Woodstock, Maine. Cause of death, Arterio Sclerosis.

May 6. In Freeport, Maine, Herman Walter Emmons, age 56 years. Birthplace, Greenwood, Maine. Cause of death, Embolism.

May 24. In Greenwood, Maine, Elmer King Cole, age 82 years. Birthplace, Greenwood, Maine. Cause of death, Chronic Myocarditis.

August 7. In Greenwood, Josephine A. Lade, aged 68 years. Birthplace, Shrewsbury, Mass. Cause of death, Cancer of Breast.

August 28. In Greenwood, Maine, Mary Heikkinen, age 68 years. Birthplace, Finland. Cause of death, Coronary Thrombosis.

October 11. In Greenwood, Maine, Lewis A. Tirrell, age 47 years. Birthplace, West Paris, Maine. Cause of death, Coronary Heart Disease.

October 30. In Norway, Maine, Mary I. Dow, age 75 years. Birthplace, Locke Mills, Maine. Cause of death, Cerebral Hemorrhage.

December 24. In Bethel, Maine, Osmond S. Palmer, age 59 years. Birthplace, Milan, N. H. Cause of death, Cancer of the Bladder.

Respectfully submitted,

JAMES RING, Town Clerk

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
AUGUSTA

January 26, 1950

Board of Selectmen
Greenwood
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Greenwood have been audited by the State Department of Audit for the period January 1, 1949 to December 31, 1949 inclusive.

The examination was made by Auditors S. S. Davis and R. M. Parsons in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

FMB|emb

COMMENTS

Town of Greenwood

January 1, 1949 to December 31, 1949

An examination has been completed of the records and financial transactions of the Town of Greenwood, for the municipal year ended December 31, 1949.

Scope of Audit

The 1949 commitment of taxes was reviewed in detail, as were the assessment records, in order to verify the correctness of the 1949 tax levy. It was ascertained that the tax list, as committed to the Collector, was in agreement with the assessment records.

The records of the Town Clerk were reviewed for the purpose of substantiating the appropriations of monies at the last municipal meeting. The appropriations, as recorded therein, plus an overlay in assessing of \$655.52, equalled the total tax commitment.

Receipts for all cash recorded as received were checked in detail to the Treasurer's cashbook and to the appropriate accounts in the Selectmen's ledger. The warrants, prepared by the Selectmen, were checked in the same manner.

The Treasurer's receipts were summarized by months and compared with the bank deposits on the same basis. This summary indicated that cash received by the Treasurer was deposited in the bank promptly.

Assets

Cash, available for current needs, amounted to \$1,172.11 and was reconciled with the balance shown by the depository bank as follows:

Balance, per statement of the National Bank of Commerce, Portland, Maine, 12 31 49		\$12,920.30
Add—Deposit in Transit (1 10 50)		6,245.89
		<hr/>
		19,166.19
Deduct—Unpaid Checks		17,994.08
		<hr/>
Balance, per Treasurer's Cashbook, 12 31 49		\$1,172.11

Accounts receivable at December 31, 1949 were determined to be \$4,644.45. A greater portion of this amount was due from the State of Maine on account of road construction. A complete analysis of the account is shown on Schedule A-1.

The 1949 commitment of taxes was accounted for as follows:

Cash Collections	\$29,483.38
Taxes Receivable	1,780.61
	<hr/>
Commitment	\$31,263.99

No verification was made of the unpaid taxes, as shown by the Collector's records. However, all delinquent taxes were reconciled with the total as shown.

Tax liens, acquired for nonpayment of taxes, were on file and amounted to \$1,154.30. This account shows an increase of \$591.04 over the corresponding period one year ago.

The bonds and the savings bank passbook representing general investments and investments of the reserve fund, were presented for inspection. All income accruing had been accounted for. A statement of the capital reserve fund is presented on Schedule A-5.

Liabilities

The required amount of \$1,000.00 was appropriated at the annual meeting to pay outstanding notes coming due during the period under review. The outstanding notes payable at December 31, 1949 amounted to \$5,000.00 and are payable \$1,000.00 annually.

Reserves and Surplus

Funds, held in reserve for future capital expenditures amounted to \$1,114.05 or an increase of \$27.08 over the preceding period. This increase is accounted for through income on invested funds.

Unexpended balances of appropriation accounts, carried forward to the ensuing year were \$354.14 and represent the net balances in the school accounts. Those brought forward from the preceding year amounted to \$1,701.13.

As a result of the current year's operations, the unappropriated surplus of the Town increased from \$2,534.41, at the beginning of the year, to \$4,396.21 at the close of the year. The factors responsible for this increase were, outstanding notes paid \$1,000.00 and a net gain from operations of \$861.80.

Trust Funds

The savings passbooks, representing the investment of cemetery perpetual care funds and the ministerial and school fund, were available for inspection. The proper interest earnings had been credited to the various funds. No withdrawals were made during the year. However, over a two year period, expenditures from the general fund for cemetery care amounted to \$32.76. This amount is properly chargeable to the trust fund income and should be withdrawn and paid to the general fund.

Revenue and Expenditures

Presented on Exhibit B is a statement of revenue and expenditures for the municipal year ended December 31, 1949. This statement shows a net gain from operations of \$861.80 which was credited to the unappropriated surplus account.

General

Excise tax collections, deposited with the Treasurer, amounted to \$1,718.18. This amount was substantiated by

examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

1949 Receipts	\$1,551.04
Numbers 17 to 242	
1950 Receipts	167.14
Numbers 1 to 20	
	<hr/>
	\$1,718.18

The fidelity bonds, furnished by the Collector and Treasurer, were available for inspection.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

“The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

**TOWN OF GREENWOOD
COMPARATIVE BALANCE SHEET**

GENERAL FUND

December 31, 1949 December 31, 1948

ASSETS

Cash on Hand and in Bank	\$1,172.11	\$6,715.41
Accounts Receivable (Sch. A-1)	4,644.45	155.25
Taxes Receivable (Sch. A-2)	1,779.57	1,831.20
Tax Liens (Sch. A-3)	\$1,154.30	\$563.26
Less Reserve for Losses	17.08	17.08
	<hr/>	<hr/>
	1,137.22	546.18
Investments (Schedule A-4)	1,000.00	1,000.00
Capital Reserve Fund Investments (Schedule A-5)	1,114.05	1,074.47
	<hr/>	<hr/>
TOTAL—GENERAL FUND	\$10,867.40	\$11,322.51

LIABILITIES

Accounts Payable (Sch. A-7)	\$ 3.00	
Notes Payable (Sch. A-8)	5,000.00	\$6,000.00
	<hr/>	<hr/>
Total Liabilities	5,003.00	6,000.00

RESERVES

Capital Reserve Fund (Sch. A-6)	\$1,114.05	\$1,086.97
Reserve for Authorized Expenditures (Ex. D)	354.14	1,701.13
	<hr/>	<hr/>
	1,468.19	2,788.10

SURPLUS *

Unappropriated (Exhibit C)	4,396.21	2,534.41
	<hr/>	<hr/>
TOTAL—GENERAL FUND	\$10,867.40	\$11,322.51

TRUST FUNDS

ASSETS

Time Deposits	\$1,342.21	\$1,309.30
TOTAL—TRUST FUNDS	\$1,342.21	\$1,309.30

LIABILITIES

Principals	\$1,168.00	\$1,168.00
Unexpended Income	141.45	132.18
Due General Fund	32.76	9.12
TOTAL—TRUST FUNDS	\$1,342.21	\$1,309.30

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of Greenwood:

I hereby submit my fifth annual Greenwood School Report.

Enrollment in the elementary schools has changed little from past years. The number of pupils from Greenwood attending secondary schools is still increasing. Next year there will be more, with no reduction seen until the school year of 1952-53.

Three of your teachers of last year, Colista Morgan, Doris Slattery, and Miriam McAllister are again filling their positions very capably. It became necessary to find new teachers for the intermediate and grammar rooms at Locke Mills. Mrs. Norma Tirrell was secured to teach the intermediate grades and Mr. Guy Meserve of Brownfield was hired as Principal and teacher in the grammar room.

Due to lack of funds it was not possible to support a lunch program at the Locke Mills school this year.

Your school committee is asking for the same amount as last year for school maintenance. The table which follows this report will show estimated expenditures and receipts for the coming year. Increased expenditures for high school tuition and for supplies will be the cause for most of the increase in expenses. A larger equalization fund from the state will help to offset this increase in expenditures.

Many repairs are needed. Your committee feels that only the most urgent and necessary repairs should be made now. The plaster in the hall, and porch of the Locke Mills building are badly in need of attention. The overdraft, insurance, and incidental outlays will alone add up to about \$150. Your committee in asking for \$300 is conservative in its estimated needs in this account.

I again wish to extend my appreciation for the cooperation of the teachers, school committee, town officials, and parents as we go about to improve the education and welfare of your future citizens.

Respectfully submitted,

DONALD M. CHRISTIE

Superintendent of Schools

RECOMMENDATIONS FOR 1951 AS SUBMITTED BY YOUR SUPERINTENDING SCHOOL COMMITTEE

For School Maintenance \$12,300.00 (arrived at as follows)

Estimated Expenditures		Estimated Receipts	
Instruction	\$8,500.00	State Fund	\$6,025.00
Fuel	850.00		
Janitors & Cleaning	950.00	Equalization	2,575.00
Conveyance	3000.00		
Elementary Tuition	300.00		
Textbooks	250.00		\$8,600.00
Supplies	450.00		
High School Tuition	6,600.00	Appropriation needed	
		if balance to be kept	
	\$20,900 00	the same	\$12,300 00
For Repairs		\$300.00	
For Superintendence		\$525.00	

FINANCIAL REPORT MAINTENANCE ACCOUNT SUMMARY

Resources

Balance Jan. 1, 1950	\$502 08
Appropriation	12,300 00
State Fund	6,131 81
Equalization	1,828 00
Elementary Tuition	99 50

\$20,861 39

Expenditures

Instruction	\$8,302 60
Fuel	828 43
Janitors and Cleaning	972 07
Conveyance	3,092 22
Elementary Tuition (Bethel)	308 00
Textbooks	216 12
Supplies	236 24
High School Tuition	5,699 97
	<hr/>
	\$19,655 65
Balance Jan. 1, 1951	<hr/>
	\$1,205 74

DETAIL OF EXPENDITURES**Instruction**

Frances Gunther	\$1,130 00
Miriam McAllister	1,465 50
Colista Morgan	1,682 00
Doris Slattery	1,536 00
Gail Webber	921 00
Guy Meserve	700 00
Norma Tirrell	660 00
Beth Abbott	108 00
Elizabeth Wight	23 10
Florence Hastings	56 00
Lillian Ross	21 00
	<hr/>
	\$8,302 60

Fuel

L. M. Longley & Son	\$400 03
John P. Cullinan	248 40
Roy Millett	180 00
	<hr/>
	\$828 43

Janitors and Cleaning

Clarence Howe	\$688 00
Mrs. V. S. Corkum	97 29

Glenn Hayes	74 00
Eleanor Ring	42 00
David Ring	32 00
Edla Tamlander	19 50
Mrs. John Maki	7 50
Glenwood Yates	5 00
W. B. Rand	6 78

\$972 07

Conveyance

Clarence Howe	\$1,289 00
Mrs. Alden Wilson	612 00
Glenwood Yates	555 00
Hazel Millett	134 72
Ella Cole	444 00
W. J. Wheeler Co.	35 00
Donald Billings	22 50

\$3,092 22

Elementary Tuition

Town of Bethel	\$308 00
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Textbooks

American Education Press	\$51 55
Scott-Foresman Co.	15 02
Ginn & Company	34 64
American Book Co.	37 23
The Macmillan Co.	20 77
Follett Pub. Co.	18 67
Laidlaw Brothers	6 59
D. C. Heath Co.	4 22
Webster Pub. Co.	5 04
Town of Bethel	11 34
Silver, Burdett Co.	11 05

\$216 12

Supplies

Central Maine Power Co.	\$119 48
Gledhill Brothers	66 51
Loring, Short and Harmon	14 05
Cascade Paper Co.	18 03
Treas. of State of Maine	13 05
Mainco Trading Co.	3 00
World Book Co.	2 12

 \$236 24

High School Tuition

Gould Academy	\$3,077 00
Town of Paris	1,632 89
Town of Woodstock	990 08

 \$5,699 97

REPAIR ACCOUNT

Resources

Appropriation	\$200 00
Rec'd for broken glass	37

 \$200 37

Expenditures

Overdraft, Jan. 1, 1950	\$123 86
W. J. Wheeler, Insurance	57 00
D. Grover Brooks	27 62
L. M. Longley & Son	15 38
Glenwood Yates	4 00
Harrison Mutual Fire Insurance	4 11
West Paris Hardware	75

 \$232 72

 Overdraft, Jan. 1, 1951

 \$32 35

SUPERINTENDENCE ACCOUNT

Resources

Bal. Jan. 1, 1950	\$32 12	
Appropriation	550 00	
	<hr/>	\$582 12

Expenditures

Donald M. Christie	\$517 44	
Town of Bethel	47 66	
	<hr/>	\$565 10
Balance, Jan. 1, 1951		<hr/> \$17 02

WARRANT FOR TOWN MEETING

To James W. Ring, a constable of the Town of Greenwood in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at Town Hall, at Locke's Mills Village, in said town, on Monday, the fifth day of March, 1951, at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting

Art. 2. To choose a clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1950.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sum the town will vote to pay, per day, the selectmen, assessors and overseers of the poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner, or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the following accounts:

1. The support of common schools and payment of high school tuition.

2. The purchase of text books.
3. Repairs and insurance on schoolhouses.
4. The purchase of common school supplies.
5. Salary of superintendent and office supplies.

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1950.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health, for local services.

Art. 13. To see what sum of money the town will vote to appropriate for State Aid road construction, under provisions of Section 19, Chapter 28, R. S. of 1930, or under provisions or Section 3, Chapter 289, Public Laws of 1937.

Art. 14. To see what sum of money the town will vote to raise and appropriate for winter roads, snow removal, sanding, repairs, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the support of summer roads and bridges.

Art. 16. To see what sums of money the town will vote to raise and appropriate for the payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for Town Officers' bills and miscellaneous expenses.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observances.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights.

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children (Mothers Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks and tractors with drivers for labor on the highways.

Art. 23. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 24. To see if the town will vote to authorize the selectmen to insure the town tractor or tractors against property damage and personal liability.

Art. 25. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying obligations of the town: such loan or loans to be paid during the current municipal year, out of money raised during said current municipal year by taxes. Said loans not to exceed in the aggregate \$18,000.00.

Art. 26. To see if the town will vote to authorize the selectmen to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town, and convey the same by quitclaim deed. Such real estate to be advertised thirty days.

Art. 27. To see if the town will vote to raise a sum of money to be used for cutting bushes along the highway, and fix that sum.

Art. 28. To see if the town will vote to raise the sum of \$1,000.00 for the payment of tractor notes due Dec. 31, 1951.

Art. 29. To see if the town will vote to appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.

Art. 30. To see whether or not the town will vote to raise and appropriate the sum of \$25.00 to be paid the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chap. 5, Sect. 82, of the Revised Statutes of Maine.

Art. 31. To see what sum of money the town will vote to raise and appropriate for Town Hall expenses for 1951.

Art. 32. To see if the town will vote to buy new snow removal equipment to replace Cletrac equipment.

Art. 33. To see if the town will raise and appropriate a sum of money for the purpose of the preceding article.

Art. 34. To see if the town will vote to discontinue the road leading from the Richardson Hollow Road, near Atte Hertell's buildings, to the Norway town line.

Art. 35. To see what action the town will vote to take relative to abatement of taxes on property of E. L. Tebbets Spool Co., Inc.

Art. 36. To see if the town will vote to raise and appropriate a sum of money for Civilian Defense purposes, and fix that sum.

Art. 37. To see if the town will vote to instruct the selectmen to petition the Legislature to repeal the law now on the Statutes closing Vital Statistics records to the public.

Art. 38. To see if the town will vote to raise and appropriate the sum of \$1500 to reimburse the treasury for special appropriation on summer roads in 1950.

Art. 39. To see what action the town will vote to take relative to refunding the tax anticipation loans of 1950, remaining unpaid, and raise and appropriate such sums of money as may be necessary.

Art. 40. To see if the town will take any action in naming a budget committee.

Art. 41. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this 29th day of January, 1951.

HARRY M. SWIFT

JOHN H. DEEGAN

LESTER W. COLE

Selectmen of Greenwood

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